

EXHIBIT 27

From: CarolynSchlam@aol.com [mailto:CarolynSchlam@aol.com]

Sent: Thursday, November 13, 2008 2:00 PM

To: Christy Gregory

Cc: Chris Makos

Subject: DF report

To complete:

I need the following pictures:

logo of Ritz Carlton hotels

Logo of 4 Seasons Hotels

Picture of either of these branded hotels

Picture of Aventura City— the whole thing, not just the mall

Picture of a 4 star hotel- like a Marriott

Is Rick doing the closing, or am I

EXHIBIT 28

Revision Notes for DF Properties Presentation

Slide 1: Intro Cover is OK.

Slide 2: Hotel Saint Petersburg details:

- Add text: "15,000 m² 150 Room 5-Star Luxury Hotel w/amenities".
- Add text: "Prime development" site.
- Add text: "Possible purchase of adjacent expansion site to double capacity".
- Add examples: Four Seasons and Ritz Carlton.
- Add box: "**Action Plan**".
 - Get 5 star brand (ie Four Seasons or Similar to sign commitment to site and participate in pre-development of site).
 - Oversee development.

Arena City details:

- Add text:
 - "Prime Retail Location".
 - "Total -----m²".
 - "Future development Site".
- Add box: "**Action Plan**".
 - Review Leasing and Management Procedures.
 - Make Recommendations for Improvements.

Parus Business Center details:

- Add box: "**Action Plan**".
 - Review Leasing and Management Procedures.
 - Make Recommendations for Improvements.

Slide 3: OBOLON development details:

- Replace text: "Gross Area" with "Gross Land Area".
- Switch text positions of: m² & sq ft.

Slide 4: AVENTURA Mall details:

- Add text: "Fashion Oriented" as lead-in to slides #5-8.

Slide 9: AVENTURA Mall details:

- Configure Quicktime .mov files to play within .ppt.

Slide 13: METROPOLIS details:

- Replace text: "Create" with "Develop".
- Replace text: "Gross Area" with "Gross Land Area".
- Switch text positions of: m² & sq ft.
- Add box "**Action Plan**" & **Timeline**.
 - Month 1& 2: Conduct Study of project with Master Planner; Callison Architecture; 3rd TBD designer; MGM Branding; Retail, Commercial, & Residential Pros; Analyze all local zoning & code issues. Conduct Traffic Study.
 - Month 3: Assemble a Charet in Kyiv with all participants.
 - Month 4: Finalize Master Plan and Conceptual Renderings.
 - Month 5: Decide on Project Phasing Plan.
 - Month 6: Complete Economic Model of 3 phases to understand financial needs of project. Complete "Value-as-built-appraisal" to determine highest land value.

(Slide 14 – End: Additional Information and/or Rick Gates Closing).

EXHIBIT 29

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DYNAMIC-VULCAN PLANTATION, INC.

A new edition of *Principles of Geology* with a foreword by Alfred Russel Wallace, and a new edition of *Principles of Paleontology* by Georges Cuvier.

LET IT BE KNOWN BY MEANS OF THE PUBLIC PRESS

This certificate is issued by DYNABOND Worldwide Systems Inc., 1450
Westgate Drive, Suite 100, St. Paul, MN 55113, U.S.A. It certifies that the suspension assembly and its components have been manufactured in accordance with the quality control procedures established in the Articles of Incorporation.
Dated: 1st

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"DYNAMIC - VULCAN ELEUTHERA, INC."

SUBSCRIPTION TRANSFER

I, LISSI LOPEZ, female, single, with Identification Number B-714-582, hereby irrevocably assign and transfer to [REDACTED] for consideration received, my right to subscribe ONE

(1) SHARE of "DYNAMIC - VULCAN ELEUTHERA, INC.", a corporation organized under the laws of

The Republic of Panama.



LISSI LOPEZ

DYNAMIC - VULCAN ELECTRICAL INC.

SUBSCRIPTION TRANSFER

I, TORIBIO CACERES, male, single, with identification number 9-703-2318, hereby
irrevocably assign and transfer to

for consideration received, my

right to subscribe ONE (1) SHARE of "DYNAMIC - VULCAN ELECTRICAL INC." a corporation
organized under the Laws of the Republic of Panama


TORIBIO CACERES

Lombardi, Aguilera
& García
Abogados - Attorneys At Law - Avocats

Panama, January 2, 2009

Brad Zackson
30 Broad Street, 22nd Floor,
New York, USA
NY 10023
Tel: (212) 244-5230 X202

RE: Dynamic-Vulcan Electronics, Inc.

Dear Mr. Zackson:

We are now pleased to enclose herewith the documents regarding the dissolution of the corporation, corporation # 010174512, which you received from us. You must send general payments of US\$150.00 in US dollars to our account, less the corporate income tax by check or transfer before January 31st in order to keep the corporation in good standing to this account.

DSIC-BENEFIT ID#4-AT
ACB# 10174512
ABA NO. 021001000
NAME OF BANK: BANCA PANAMA
ACCOUNT #: 00-0174512
CABA 30 CREDITO Y VEAZ BUILDING, PANAMACITY
PANAMA

FOR FURTHER CREDIT ACCOUNT # 010174512
FINAL BENEFICIARY NAME: LOMBARDI ALBERTA CLAUDIA

Payments received late are subject to payment of US\$150 in government late charges.

For the corporation to stop incurring in further corporate annual franchise taxes, the shareholders must send us a written consent of dissolution along with US\$450.00 in dissolution fees and expenses.

While Panama does not require any notice from the corporation, shareholders and beneficiaries, they must comply with all reporting and taxation requirements of their country of citizenship and of wherever the corporation does business. Authorities of said countries may impose severe penalties for failure to comply with said requirements, so consulted counsel must be sought regarding such matter.

Enclosed you will find copies of:

1. Public deed No.21-215 of December, 2007, of the ninth Notary Public, which considers the Articles of Incorporation, duly registered.
2. Share certificates No. 1 and 2.
3. Resignation of the sole director with blank date, to become effective when his client orders their removal.
4. Translation for the public deed.

Tel: 507-300-2994
Fax: 507-300-5945
Cnr 30th Ocean Plaza, 12th floor
P.O.Box: 0011-2136
Panama City, Panama
Web: www.lagfp.com

Under Panamanian law the corporate officers and 3 directors are appointed in the charter.

Hoping that everything is received in goodstanding. We remain

Sincerely,

LOMBARDO AGUILAR ARNU


Alvaro Aguilera Arnu

/as
End.

Certificate Number 001.

DEVA ELESTHER DEVELOPMENT, INC.

Share

An anonymous corporation registered under the Law No. 32 of 1922 of the Republic of Panama, duly incorporated by means of the Public Decree Number 2, 2011 granted before the Notary Public of the Circular of Commerce and Industry of the Pan American Republic at City of Balboa, District 12002 of the Republic of Panama.

SOCIAL CAPITAL

Represented by TEN THOUSAND, FIFTY LAST USED TO ONE AND ONLY CENTS IN FIFTY (50) shares with a value of ONE HUNDRED DOLLARS US\$100.00 each one.

LAT IT BE KNOWN BY THESE PRESENTS CERTIFICATE

THAT THE ABOVE MENTIONED CORPORATION IS OWNED BY VASILIC VILLANUEVA, INC.
DOLCE & GABBANA
TWO HUNDRED FIFTY (250) shares of its corporation completely paid up
and assessed.

This certificate is issued and accepted by the holder of the same under the conditions established in the Articles of Incorporation.

Issued in Panama, Republic of Panama, on the Thirteen, (13) day of the month of November of 2009.

The President

The Secretary

Certificate Number 211

DRIVE-EARTH INC. DEVELOPMENT FUND

An acknowledgement and declaration under the Law 82 of 1927 of the House of Representatives of the Public Debt Number 21-217, promulgated by the Senate during the session of Congress, and published in the Public Register of the City of Bogotá, Colombia, dated 10th of the same year.

SOCIAL CAPITAL

Represented by TEN THOUSAND DOLLARS (\$10,000) and one FIFTY (50) pesos and a value of ONE HUNDRED DOLLARS US\$100.00 pesos.

LET IT BE KNOWN BY MEANS OF THIS CERTIFICATE

THAT THE FUND IS HELD IN TRUST BY WOLF ENTREPRENEURS INC.

IN THE AMOUNT OF ONE MILLION TWO HUNDRED FIFTY (1,250) pesos of the convertible currency and up to date.

This certificate is issued and executed by the holder of the fund in its name and in its capacity as representative of the shareholders of the company.

dated in Bogotá, Republic of Colombia, on the twenty (20) day of the month of November of 2007.

THE FUND

THE COMPANY

"DVN ELEUTHERA DEVELOPMENT, INC."

SUBSCRIPTION TRANSFER

I, LISSI LOPEZ, female, single, with Identification number 9-714-882, hereby irrevocably assign
and transfer to

for consideration received, my right to subscribe ONE (1) SHARE of "DVN ELEUTHERA
DEVELOPMENT, INC.", a corporation organized under the Laws of the Republic of Panama.



LISSI LOPEZ

"DVN ELEUTHERA DEVELOPMENT, INC."

SUBSCRIPTION TRANSFER

I, TORIBIO CACERES, male, single, with identification number 9-705-2338, hereby irrevocably
assign and transfer to
for consideration received, my right to subscribe ONE (1) SHARE of "DVN ELEUTHERA
DEVELOPMENT, INC.", a corporation organized under the Laws of the Republic of Panama.


TORIBIO CACERES

REPUBLICA DE PANAMA



NOTARIA NOVENA DEL CIRCUITO DE PANAMA

ESCRITURA PUBLICA NÚMERO VEINTIUN MIL DOSCIENTOS DIECIOCHO (21.216)

POR LA CUAL se protocoliza el Pacto Social de la sociedad anónima denominada **DYNAMIC-VULCAN ELEUTHERA, INC.**, con domicilio en la ciudad de Panamá, República de Panamá.

Panamá, siete (7) de diciembre de 2007.

En la Ciudad de Panamá, Capital de la República y Cabeza del Circulo Notarial del mismo nombre, el Siete (7) de diciembre de dos mil siete (2007), ante mí JAVIER DANIEL SMITH CHEN, Notario Público Noveno suplente del Circulo de Panamá, con cédula de identidad personal número ocho-doscientos veintidós – novecientos diez (8-220-902), comparecieron personalmente los señores LIZZY LOPEZ, mujer, soltera, estudiante, portador de la cédula de identidad personal número nueve-setecientos cincuenta ochocientos ochenta y dos (9-714-882), y TOSBIO CACERES, varón, soltero, comerciante, portador de la cédula de identidad personal número nueve-setecientos tres-dos mil trescientos setenta y ocho (9-703-2338), ambos panameños, mayores de edad, vecinos de esta ciudad, a quienes conozco, y me presentaron para su protocolización, y al efecto suscrigió el protocolo, junto con esta Escritura Pública, el Pacto Social de la sociedad denominada "DYNAMIC-VULCAN ELEUTHERA, INC.", constituida de acuerdo con la ley treinta y dos (32) de mil novecientos veintisiete (1927) y con domicilio en la ciudad de Panamá, República de Panamá.

Cuando hoy se protocolizó la escritura colacionada y se expedieron las copias que solicitaron los interesados.

Advertí a los comparecientes que una copia de esta Escritura Pública debe presentarse al Registro Público para su debida inscripción y leíde como los dos lo hicieron, en presencia de los siguientes instrumentos, LIZGINIEVE CASTRO DE FIGUEROA, portadora de la cédula de identidad personal número ocho-doscientos cuarenta y siete-quinientos diez (8-247-510) y YULIA CORREA DE QUINTERO, portadora de la cédula de identidad personal número ocho-trescientos ochenta-noventa y seis (8-380-96); ambas mujeres, casadas, mayores de edad, vecinas de esta ciudad, a quienes conozco y son habiles para ejercer el cargo, la anotaron conforme a lo requerido su aprobación y la firmaron todos para constancia, por ante mí, la Notaria que soy yo.

EL SUSCRITO NOTARIO HACE CONSTAR QUE ESTA ESCRITURA HA SIDO ELABORADA EN BASE

A: MINUTA REDACTADA Y FIRMADA POR LA FIRMA DE ABOGADOS, LOMBARDI AGUILAR &

PACTO SOCIAL de "DYNAMIC - VIVI CAN ELETHERA, INC."

Organizada bajo la Ley General de Sociedades Anónimas de la República de Panamá, con domicilio social en la ciudad de Panamá, por su parte, el señor JOSÉ LÓPEZ, soltero, vecino de villa, socio fundador de la sociedad anterior, portando número de identificación social y serie-número (5-172-8), y JOSEPH LOPEZ, ambos portadores de la cédula de identidad personal número ocho mil trescientos setenta y uno, cedulados en el distrito de Panamá, ambos conocedores, parecidos, maestros de edad, vecinos de este distrito, con el fin de constituir una sociedad anónima de conformidad con las disposiciones de la Ley 52 de 1927 y sus modificaciones, suscribieron ante notario público en la República de Panamá, por el presente instrumento, lo siguiente, constituyendo el presente PACTO SOCIAL, bajo las siguientes cláusulas:

PRIMERA: La sociedad se denominó: "DYNAMIC - VIVI CAN ELETHERA, INC."

SEGUNDA: La sociedad se dedicará prioritariamente a comprar, vender, transferir, cesar, recuperar, financiar, permitir, poseer, administrar, dar o tomar en comisión, liquidar, pagar, cancelar y todo lo que resulte necesario para el desarrollo de bienes, sean propios o ajenes, acciones o derechos y calificar y ejecutar todos los actos concernientes, operaciones, negocios y representación de fármacos, el autorizado y fabricación de farmacéuticos, medicinas, suplementos, vitaminas y demás artículos de consumo, en cualquier lugar de la República de Panamá y en cualquier número de establecimientos.

Hacer cuenta, sea necesario en desarrollo de los objetivos enumerados en el Pacto Social o en la reformas de éste, o lo que sea necesario o conveniente para la protección y beneficio de la sociedad y en general, lo de hacer cualquier trabajo, labor, trabajo no asimilante a ninguno de los oficios anteriormente en el Pacto Social o en las reformas.

TERCERA: El costo de cada acción social es de veinte (20) pesos quinientos (500) centavos sin valor nominal. El costo anterior es el menor hasta la compra de acciones sin valor nominal de todas las acciones emitidas con valor nominal más el menor valor de las acciones sin valor nominal, restándole siempre una de dentro de la firma, así como una sola persona de la Junta Directiva.

Los Certificados de Acciones serán en blanco nombre en su cuadro o

Junta Directiva determine _____ Capital de dicha Sociedad podrá desembolsarse más de un millón.

Si el proyecto de lo que depende la Junta Directiva, la representante legal para efectos indicados anteriormente por el Presidente, el Secretario o el Tesorero, en forma individual. El representante legal podrá autorizar pagos de capital de otras personas naturales y jurídicas para ejercer acciones individuales o en sociedad independiente, sin limitación, en sueldo, sueldo, honorarios y servicios. ——

primero designando de la siguiente entre los siguientes personas: Presidente: ARMANDO GARCIA

DONEN: SECRETARIO: BRAD ZACHSON y TESORERO: STANLEY GARCIA

DECMOSSEGUNDA: El agente residente de la sociedad en la Republica de Panamá es la firma formada LOMBARDO ACHMAR E GARCIA con domicilio en Calle Agustín de la Cuesta, Edif. Octavo Piso, ciudad de Panamá, Republica de Panamá quien avanza el cargo. —— De acuerdo a lo establecido en el Artículo Tercero, queda establecido en este Acta Social que el anterior Presidente no es representante legal de la sociedad a que hace referencia, no es responsable por las obligaciones de la misma, sus directores, diputados no representantes, llevan a cabo. —— DESMOTERACION

uno de los representantes de este Acta Social, inscrito en Cedula Nro. 110

ACCION: EN PROTESTO contra las demandas y reclamos ante Comisiones de Consultación en la Ciudad de Panamá, el día 11 de Septiembre de dos mil seis (2006).

ROQUE LOPEZ — TORIBIO CACERES

Comunica con su original esta acta que aviso, leyo y firmo en la forma establecida en la legislación de Panamá, el año (7) de diciembre de dos mil seis (2007).

Ingresado en el Registro Público de Panamá
Provincia: Panamá
Tomo: 2007
Presidente: EVELYS FALCON
Liquidación No.: 7007199501
Ingresado Por: JESS



estados por la Ley están llevando en la Republica de Panama o en cualquier otro país que sirvan a la Junta Directiva.

QUINTA: Mientras la Junta Directiva no resuelva otra cosa, el domicilio de la sociedad estará en la ciudad de Panama, Republica de Panama.

SEXTA: La sociedad será de carácter permanente, por tanto se desiste de establecer una duración.

SEPTIMA: Las reuniones de la Junta General de Accionistas, las ordinarias y extraordinarias, se llevarán a cabo en la Republica Panameña, salvo que la Junta Directiva designe que deben celebrar en cualquier otro lugar. En todas las reuniones de la Junta General, los accionistas podrán designar delegados y votar por medio de sus representantes legales o por medio de procuraciones nombradas por documentos, públicos o privados, con o sin poder de designación.

OCTAVA: La junta Directiva estará compuesta de tres (3) a cinco (5) miembros. La Junta Directiva ejercerá el control y dirigirá a los directores de la sociedad y cualquier persona podrá desempeñar las funciones de Director sin más o otros cargos. Los Directores y su Presidente ejercerán sus funciones hasta que sean reemplazados en sus cargos. En caso de ausencia total en la Junta Directiva, la misma Junta Directiva podrá elegir a la persona que deseé tiene la vacante y podrá también nombrar nuevos Directores hasta completar el número total de los mismos. Los Directores podrán ser removidos de sus cargos, sin proceso alguno por el voto de los tres cuartos de la mayoría de los accionistas y los directores en cualquier tiempo, por acuerdo de la Junta Directiva. Para ser director o diputado no es necesario ser accionista.

NONA: La Presidenta de la sociedad tendrá el control y dirección general de la sociedad, en consecuencia la sociedad será dirigida y sus derechos ejercidos por la Junta Directiva, la cual podrá unirse sin necesidad el consentimiento de los accionistas, vender, ceder, cambiar, dar en fiduciaria, en arriendo o en alquiler o gravar en cualquier otra forma los bienes de la sociedad, inclusive los activos y los bienes inmuebles. En las reuniones de la Junta Directiva, cualquiera de los miembros podrá ser representado y votar por poder mediante apoderado que se tiene sobre ese Director ni asistente, nombrado por acuerdo en documento público o privado, con o sin poder de suscripción con o sin limitación alguna.

MARZO:

Los primeros Directores son: ARTHUR GORTZ COHEN ETIAS FV DAZZI PR Y RODOLFO ZACCARIA.

PUBLIC DEED NUMBER 21.218

(21.218)

Whereby the Articles of incorporation of the company called "**DYNAMIC - VULCAN ELECTRERA INC.**" was concluded in the Republic of Panama are Protocolized.

Panama, since (7) de December 2007.

In the City of Panama, capital of the Republic and of the Notarial Circuit of the same name, on the seven (7) day of December, of the year two thousand seven (2007), before me JAVIER DANIEL SMITH CHEN, Ninth Notary Public of the Circuit of Panama, with personal identification card number eight-two hundred and twenty-six - nine hundred and two (8-26-902), appeared the following: **LISSI LOPEZ**, female single, holder of personal identification card number 9-714-882, and **TOMAS CACERES**, male single, holder of personal identification card 9-703-2338, both of full age, Panamanian, with residence in this City, persons whom I know and who have presented me to be protocolized and to this effect I add to this Deed, the Articles of incorporation which has been prepared for the Constitution of the company called "**DYNAMIC - VULCAN ELECTRERA INC.**", according to Law Thirty two (32), one thousand nine hundred and twenty seven (1927).

The Protocolization requested is hereby made and the necessary Copies will be issued.

I warned the appearing parties that a copy of this Public Deed must be presented to the Public Registry to be duly recorded. Read as it was, in the presence of the instrumental witnesses **LUIS ALBERTO PAZ**, with personal identification card number PE-four-six hundred and seventy two (PE-4-672), and **FELIA CORREA DE QUINTERO**, with personal identification card number eight - three hundred eighty - ninety six (8-380-96), persons whom I know, and who are legally able to be as witnesses. They have found it correct, they approve and sign this Public Deed before me the Notary, who makes the proper attestation.

THE NOTARY CERTIFIES THAT THIS DEED HAS BEEN PREPARED IN BASE TO ARTICLES OF INCORPORATION PREPARED AND SIGNED BY THE LAW FIRM LOMBARDI AGUILAR & GARCIA

This Deed carries number 21218 —— of this Current year's protocol ——

(21.218)

(Sgd) **TOMAS CACERES — LISSI LOPEZ — LUIS ALBERTO PAZ — FELIA CORREA DE QUINTERO — JAVIER DANIEL SMITH CHEN**
Ninth Notary Public of the Circuit of Panama

ARTICLES OF INCORPORATION OF "DYNAMIC - VULCAN

Republic of Panama. — We, the undersigned, **LISSI LOPEZ**, single, single holder of personal identification card number 9-71-412, and **RODRIGO CACERES**, male, single, holder of personal identification card 9-72-213, wishing to organize a company according to the General Law of Corporations of the Republic of Panama, pursuant to Law Thirty-two (32), one thousand nine hundred and twenty seven (1927), by this means set forth, agree to and grant the following Articles of Incorporation of the said Corporation as follows:

FIRST: The name of the Corporation is "**DYNAMIC - WILLSON ELECTRICAL INC.**"

SECOND: The corporation will engage mainly in purchase, sale, transfer, disposal, trading, financing, barter, possession, management, giving or taking in commissary, mortgag, lease, use or subject to amercis all kinds of goods, be they real or personal, shares or rights and to execute and grant at the acts, contracts, operations, businesses and representation of companies abroad and transactions of legal nature; form branches and agencies and representation offices in any place of the Republic of Panama or abroad.

THIRD: The authorized capital of FIVE HUNDRED (\$500) par-value shares. THE STATED CAPITAL OF THE CORPORATION SHALL BE AT LEAST EQUAL TO THE SUM OF THE AGGREGATE PAR VALUE OF ALL ISSUED SHARES HAVING PAR VALUE PLUS A CERTAIN AMOUNT IN RESPECT TO EVER ISSUED NON PAR VALUE SHARE PLUS SUCH AMOUNTS AS FROM TIME TO TIME BY RESOLUTION OF THE BOARD OF DIRECTORS MAY BE TRANSMISSED HERETO. The share certificates may be issued registered to one owner or the same exchangeable one for the other upon instructions of the owner. All the shares will have the same rights and privileges and each one shall have a right to a vote each in all Shareholder meetings. The Share Certificates shall be signed by the President jointly with the Treasurer or Secretary of the Corporation.

FOURTH: The Book of Shares Register and the books required by Law will be kept in the Republic of Panama or in any other place determined by the Board of Directors. **FIFTH:** The domicile of the company will be located in the City of Panama, Republic of Panama, as long as the Board of Directors does not decide otherwise. — **SIXTH:** The company will be perpetual but it may be dissolved according to the Law.

SEVENTH: The Stockholders Meetings, whether regular or extraordinary will take place in the Republic of Panama unless the Board of Directors decides that they may be held in any other place. In all meetings of the General Meeting, the shareholders may be present and vote through their legal representatives or by means of proxies appointed by private or public documents, with or without power of delegation. — **EIGHT:** The Board of Directors will have three (3) to seven (7) members. The Board of Directors shall set the numbers and choose the Officers of the Corporation and any person may act of Officer, with one or several posts. The Directors or Officers shall carry out their duties until replaced in their posts. In case of vacancies occurring in the Board of Directors, the same Board of Directors shall

until completing their total number. The Directors may be removed from their posts, without any procedure by the vote of the majority of the shares and the officers at any time, by decision of the Board of Directors. To be a Director or officer it is not necessary to be a shareholder. The powers of the company will be managed and directed by the Board of Directors with the exception of those reserved to the General Meeting of Shareholders. The Board of Directors shall have absolute control and complete management of the commercial business, and consequently, the corporation shall be directed and its rights exercised by the Board of Directors, which may sell, assign, lease, grant in trust, pledge or mortgage the property of the company, including ships and real property without consent of the shareholders. In the meetings of the Board of Directors any of the members may be represented and vote by proxy agent who needs not be a Director or shareholder appointed in writing in public or private document, with or without power of delegation, with or without any limitation.

NINTH The first Directors are **ARTHUR GEORGE COHEN STANLEY GARBER** and **BRAD JACKSON**, with offices in New York, New York, United States.

TENTH The Officers of the corporation shall be a President, a Treasurer and a Secretary, appointed by the Board of Directors. The Board of Directors may likewise elect other officers, agents and employees of the corporation. Any person may be in charge of more than one office. The legal Representation of the corporation will be conducted through the President, the Secretary or the Treasurer, acting individually. The legal representative may grant General Powers of Attorney in favor other individuals or entities to exercise all powers on behalf of the corporation including, without limitation, to designate, substitute and delegate.

ELEVENTH The first Officers are **PRESIDENT: ARTHUR GEORGE COHEN — SECRETARY: BRAD JACKSON — and TREASURER: STANLEY GARBER**. **TWELFTH** The Registered Agent of the corporation in the Republic of Panama, will be the law firm **LOMBARDI AGUILAR & GARCIA**, with offices at Aquilino de la Torre Street, Ocean Plaza Building, Panama City, Republic of Panama, who accept the appointment. With regards to the condition of Resident Agent, it is stated in these Articles of Incorporation that the Resident Agent is not legal representative of the corporation and, therefore, not liable for the acts carried out by itself, its directors, officers and/or representatives.

THIRTEENTH: Each of the subscribers of these Articles of Incorporation agrees to subscribe one (1) share.

IN WITNESS whereof we hereby issue and sign these Articles of Incorporation, in the City of Panama, Republic of Panama, on the seven day of December of the year two thousand five (2007).

(sgd) **TORIBIO GARCETBS — JESSI LOPEZ**

This copy agrees with its original which I issue, seal and sign in the City of Panama.

(2007) - (Sgd) JAVIER DANilo SMITH CHEN, Notary Public.

PANAMA PUBLIC REGISTRY OFFICE

Province: Panama Date: 12/12/07
Volume: 2007 Seal: 22250
Presenting: LIVELYS FALCON Identity Card: 6-713-343
Receipts No.: 7007199561 Date: USKID NO.
Filed by: JESI (Sgd) Esmeralda Pachano
(Seal of Public Registry)

THE FOREGOING DOCUMENT HAS BEEN RECORDED AT THE
PUBLIC REGISTRY OFFICE

Department of _____ (Mercantile)
Cred: 593367 Document: 1269253 Date: 12/12/07
Panama, December 12, 2007
(Sgd) - Register
(Seal of Public Registry)

The undersigned authorized Public Interpreter does hereby certify that the foregoing is a true translation into English of the original written in Spanish.
Panama, December 12, 2007


Alvaro Javier Aguilar Atil
Authorized Public Interpreter
Resolution No. 60 of June 9, 1989.

ALVARO JAVIER AGUILAR ATIL
Interpretación Pública
Res. 60 del 9 de junio 1989, art. 1, inciso IV

EXHIBIT 30

From: <sbdlaw@aol.com>
Date: Wed, 05 Dec 2007 15:07:09 -0500
To: <rlp28@optonline.net>
Subject: Fwd: Organizing 2 Panamanian Corporations

Rich -

The lawyer contacts at the Panama firm are Alexander Garcia and Alvaro Aguilar. The Panama corporation to be formed next week for which we need the bank account will be "DVN Eleuthera Development, Inc.".

-----Original Message-----

From: Alvaro Aguilar Alfú - Panama <aaguilar@laglex.com>
To: Stephen B. Delman <SBDLAW@aol.com>; infoweb@laglawyers.com
Cc: acohen@nymarinellc.com; bzackson@dynamicworldwide.com; RobEntler@aol.com
Sent: Tue, 20 Nov 2007 5:28 pm
Subject: Re: Organizing 2 Panamanian Corporations

Dear Mr Delman:

Attached you will find:

- 1) Corporation Request Forms which we need signed by the main person who will issuing orders on these corporations,
- 2) Bank transfer information.

Your letter of reference must be provided in hardcopy with your stationary and signature. A faxed copy can be advanced, to be followed by the original.

Our fees for introducing the clients to a Panama bank and fill out forms to open each account are of US\$750.00. Additional assistance by attorneys to attend bank objections is billed at US\$125 an hour.

Effective November 1, 2007, MultiCredit Bank and other banks are demanding the following:

- 1) Personal interview with the accountholders (or Copy with Apostille of the passport of the accountholders If opening an account with www.banvivienda.com)
<http://www.banvivienda.com/>)
- 2) ORIGINAL letters of reference from TWO (2) banks,
- 3) Last statement of account from the two banks.

We are pleased to assist you with your legal needs in this region.

Regards,

Alvaro Aguilar

Date: Fri, 02 Nov 2007 11:42:43 -0500
To: "Stephen B. Delman" <SBDLAW@aol.com>, infoweb@laglawyers.com

From: Alvaro Aguilar Alfu aaguilar - Panama <aaguilar@laglex.com>
Subject: Re: Organizing 2 Panamanian Corporations

Dear Mr Duncan:

Thank for your email.

The cost of a corporation is of US\$950.00 each which includes:
Original Articles of Incorporation (in English), Notarial Deed of Articles of Incorporation in Spanish, duly registered, Resident Agent for the first year, Registered Office for the first year, Optional Nominee Directors for the first year, Annual Franchise License Tax for the first year, Three Share certificates (Foundations do not have shares), Assignment of Share Subscription Rights (whereby the subscribers waive their legal rights to one share each).

US\$760 are payable every year thereafter for corporation or foundation maintenance.

We require 1 copy of your passport and 2 letters of reference from a bank, your attorney or your CPA.

As soon as we receive all the items, we incorporate in 4 business days.

Personal assistance by attorneys with bank accounts is billed at US\$125 an hour.
Alternatively, clients are granted a complimentary ATM debit card for use in the Plus™ network, in the name of the corporation or foundation.

Regards,

Alvaro Aguilar

P.S. US banks with branches in Panama are Citibank and HSBC, although their due diligence practices are very stringent and they may discourage the use of offshore branches by US citizens. We have better luck opening accounts with Panama-capital banks and European banks. You can find references about our firm from the NY State Bar Association, of which I am a non-practising member.

At 10:07 AM 11/2/2007, SBDLAW@aol.com wrote:

Gentlemen:

I am an attorney in New York City and was referred to you by Mr. Rob Entler, who I believe used your firm in connection with the formation of a Panamanian corporation, Grey Wolf Enterprises, Inc. ("Grey Wolf"). Grey Wolf will be a 50% shareholder in a new Panamanian corporation that I would like you to organize under the name DVN Eleuthera Development, Inc. ("DVN"). The other 50% shareholder in DVN will be Dynamic-Vulcan Eleuthera, Inc., which I would also like you to organize under Panama law. Information on the shareholders of this entity will be available later.

Please advise me as to any informational and financial requirements that my clients must comply with in order to proceed with the formation of these two new Panamanian entities.

We are also interested in knowing what major US banks (such as Wachovia, Citibank, Chase, etc.) have local branches in Panama so we may establish an account that will facilitate the transfer of funds for our upcoming project, which will involve a substantial real estate development project in Eleuthera, The Bahamas.

Thank you very much for your assistance in this matter.

Stephen B. Delman
Attorney at Law
505 Eighth Avenue
Suite 12A05
New York, NY 10018
Office Phone: (212) 279-9500 (Direct) or (212) 736-8100
Office Fax: (212) 279-9595 (Direct) or (212) 736-5108
Home Phone: (201) 864-1950
Home Fax: (201) 866-6959
Mobile Phone: (917) 626-8884
E-Mail: SBDLAW@aol.com